

**IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
ASHEVILLE DIVISION**

CIVIL NO. 1:03CV223

UNITED STATES OF AMERICA,)

Plaintiff,)

Vs.)

J U D G M E N T

HERMAN E. GREER; HERMAN E.)

GREER, Trustee of Greer Farm Trust;)

HELEN G. McKINNEY; HELEN G.)

McKINNEY, Executrix of the Estate of)

Elise Greer; STATE OF NORTH)

CAROLINA; TRANSYLVANIA)

COUNTY; LISA GREER WHITMIRE;)

and TIMOTHY C. WHITMIRE,)

Trustee of Greer Farm Trust,)

Defendants.)

For the reasons set forth in the Memorandum of Opinion filed herewith,

IT IS, THEREFORE, ORDERED, ADJUDGED, AND DECREED that the Defendant's conveyance of the 20-acre parcel of land to his mother, Elise Greer, was not a fraudulent conveyance.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Greer Farm Trust is not the alter ego or nominee of the Defendant and the land conveyed to the Trust cannot be foreclosed or sold in order to satisfy the Defendant's tax liabilities herein. ***See Judgment,*** filed March 17, 2005.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Plaintiff's claims as to the fraudulent conveyance and the Greer Farm Trust being the alter ego or nominee of the Defendant are hereby **DISMISSED WITH PREJUDICE**.

Signed: July 7, 2005

A handwritten signature in dark ink, appearing to read 'L. H. Thornburg', is written over a horizontal line.

Lacy H. Thornburg
United States District Judge

